ANNUAL REPORT
1998

Kings

County

Region

Solid

Waste

Commission

102-01274/

INTRODUCTION

The mission of the Kings County Region Solid Waste Commission is to provide for the efficient, economical and environmentally friendly disposal of all solid waste, excepting only waste prohibited by the terms and conditions of the Commission's Waste Management Permit, to promote "Reduce, Re-Use and Recycle" as a means of effective waste management, and to educate the general public in this regard, in the Kings County Region.

Much has happened in the area of waste management in Southern New Brunswick over the past several years. Kings County was decided in two, with the Western portion assigned to the Fundy Region and the Eastern part designated as the "Kings County Region."

The Kings County Region Solid Waste Commission was formed in June 1994. It was preceded by a Provisional Committee, formed in the early 1980's to plan and recommend a solid waste management strategy for the Municipalities of Sussex, Sussex Corner and Norton as well as the unincorporated areas which include the Parishes of Cardwell, Sussex, Upham and Waterford. This Kings County Region was one of twelve areas designated by the Government of New Brunswick as a Waste Management Region.

The Provisional Committee went through several years of studying the various environmental effects of incineration versus sanitary landfill, and having chosen the landfill option, trying to locate a suitable site. In 1992/93 their final recommendation was to form a Solid Waste Commission to establish a state of the art Transfer Station to collect and transfer our solid waste to the Berry Mill's Sanitary Landfill site.

The Commission, having decided to look to the private sector, issued a "Call for Proposals" in October, 1994 to design, finance, construct and operate a solid waste transfer station for a fifteen or twenty year period.

Several proposals were received and studied by the Commission before narrowing the list to three and ranking them in order of preference. Negotiations followed and eventually chosen was a local firm, Sussex Waste Management Ltd., owned and operated by Ralph Cunningham of Sussex Corner.

The Government of New Brunswick forgave the $1.3 million spent over the many years trying to solve the present and future problems of waste management in our region.

The Federal Government gave an Infrastructure Grant to the Commission in the amount of $457,000 to cover approximately one third of the capital costs of the construction of the transfer station which made it possible to negotiate an equitable long term deal for the people of our region.

In January 1995, a Letter of Intent was agreed to and signed with our proponent Sussex Waste Management Ltd., who immediately began to put things together to design and build the Transfer Station. The Commission also completed the purchase of the land in the Sussex Industrial Park from the Town of Sussex.

April 1995 saw the Commission finalize and sign a twenty year agreement with the Westmorland-Albert Solid Waste Corporation for the continued transfer of solid waste to their processing plant which is operated by Tiru (NB) Inc. This agreement also enabled our Region to participate, with the help of Tiru, in Household Hazardous Waste Days. It was timed to coincide with "Earth Day '95" and is now an annual event.

The Transfer Station opened on May 1st, 1995 just ten months after the Commission was formed. This was also the beginning of residential curb service to the Municipalities and the unincorporated areas.

The boundaries of the Commission were extended in July to include the Parishes of Brunswick, Johnston and Wickham in our neighboring county of Queens.

July 26, 1995 marked our "Official Opening" with members of all levels of government, invited guests and many members of the public gathered on a hot sunny day to hear short speeches, tour the facilities and see a demonstration of the "Maxigrinder".

September 1995 brought together the partners of a Municipal Agreement without which, the planned solid waste strategy would not work. The Agreement was signed between the Commission and the Town of Sussex, villages of Sussex Corner and Norton and the Minister of Municipalities, Culture and Housing.

During the latter half of the year, the Commission instituted action through our financial consultant, to make application to Revenue Canada to have the Commission declared "tax exempt" for GST purposes. This was accomplished late in the year and Sussex Waste Management Ltd., as the Commission's agent , was instructed to no longer charge GST on incoming solid waste. The GST ruling resulted in $6500 in rebates for 1996 and are being used to reduce funding requirements from the Municipalities and the Province.

The negotiation of short-term waste transfer contracts with Kennebacasis Valley and the Department of Transportation during 1996 generated $64,337. This money was specifically earmarked for distribution to the municipalities and the Minister of Municipalities, Culture and Housing to help offset their contribution to the operating cost of the transfer station made via the Base Amount charges each year.

Total savings passed on to the municipalities of the Kings County Region and the Minister of Municipalities, Culture and Housing as a result of the ruling and negotiations of 1996 and 1997 will total in excess of $127,000.

Westmorland-Albert Solid Waste Corporation had to rescind a $2 per tonne reduction granted in 1996, because Tiru was not able to increase their recyclable revenues as they believed they would.

April 30, 1997 we were proud to have signed the final contract between the Commission and Sussex Waste Management Ltd., after operating with a Letter of Intent for two years.

The partnership between Tiru (NB) and the Westmorland Albert Solid Waste Corporation deteriorated because Tiru could not live up to its contractual obligations in regards to the reduction of the amount of waste going to the landfill.

The end of 1997 saw a move to form a provincial association of solid waste commission, to provide a forum for solving similar problems that commissions have, in both solid waste disposal and dealing with the government.

COMMISSION MEMBERS

1998

Chairperson – Wendy Alcorn- Village of Norton
Vice Chairperson – Brian Roulston – Local Service District
Treasurer - Tim Wilson - Town of Sussex
Secretary - Jim McCrea - Local Service District
Member – Jack Lynch - Village of Sussex Corner
Member – Eileen Stapleford – Local Service District
Member - Morris Chown - Local Service District

PAST COMMISSIONERS

Roy Pope Sr.
Susan Tyler
Sterling Edling
John Booth
Lev Crowe
Jim Olive

Annual Report of the Chair : 1998

The Kings County Region Solid Waste Commission has had another successful year in their effort to supply its people with a system to dispose of their waste in an environmentally friendly way. Greater emphasis has been spent on educating the public, accenting on the 3 R's; Reduce, Reuse and Recycle.

A Commission was formed, the New Brunswick Solid Waste Management Association, in which all of the 13 Commissions of New Brunswick are represented to tackle issues relating to larger problems that we all face.

Our Annual Household Hazardous Waste Day brought 200 cars to the Transfer Station. Westmorland- Albert supplies all the necessary equipment and professionals and we supply the volunteers. This event is costly, and we appreciate Westmorland – Albert funding this for us.

Our Annual Meeting brought about a change to our Executive, Chairman: Wendy Alcorn, Vice Chairman: Brian Roulston, Secretary: Jim McCrea, and Treasurer: Tim Wilson. Our recipient for the Annual Bursary was Jacqueline Mercer.

In July, the parish of Waterborough came on line with us, making the total of 3 Municipalities and 14 parishes.

We applied to the Environmental Trust Fund and received funding to help with the costs to start a quarterly newsletter and a yearly calendar. These are to give information and help educate the public. The response received has been great.

In December, a display booth was set up in the Sussex Mall to distribute the calendars and Commissioner's were on hand to answer any questions. A representative from Westmorland Albert was there with a video from the Guelph, Ontario recycling program that was on display all day.

I would like to thank the Commissioners for making my job as Chairman enjoyable. We are a Commission that works well together and takes our responsibilities seriously. Our secretary, Ann Harper, is invaluable to us and we thank her for all the hard work she has put into the Commission.

Respectfully submitted,

Wendy Alcorn
Chairperson

Treasurer's Report

December 31, 1998 was the end of the fourth year for the Commission during which the Transfer Station was open and the benefits of negotiations and rules are continuing to be realized.

The budget for 1998 required funding for the year from our partners of $11,317.00 due to the volume rebates from Sussex Waste Management and HST rebates.

In June, I was elected Treasurer and took over the reins from Brian Roulston.

Monies were received from the Environmental Trust Fund to create a yearly calendar and to publish 4 quarterly newsletters for our region.

In September, our budget for 1999 was approved and sent to all funding partners. Due to an increase in annual volume tonnage rebates from Sussex Waste Management, HST rebates and the fiscal prudence of the Commission, there will not be any funding required from our Partners for this fiscal year.

I would like to thank Ann Harper, Executive Secretary for performing the bookkeeping, for Patricia Allen of Allen & Eisner for their auditing proficiency and for Allan Eisner of Allen & Eisner for his financial consulting expertise.

Respectfully submitted,

Tim Wilson
Treasurer

KINGS COUNTY REGION SOLID WASTE COMMISSION
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Allen & Eisner
Accounting & Management Group

KINGS COUNTY REGION SOLID WASTE COMMISSION

FINANCIAL STATEMENTS

AS AT DECEMBER 31, 1998

Allen & Eisner

Accounting & Management Group

KINGS COUNTY REGION SOLID WASTE COMMISSION
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Allen & Eisner
Accounting & Management Group

AUDITOR'S REPORT

To the Commissioners of
Kings County Region Solid Waste Commission

We have audited the balance sheets for the General Funds of Kings County Region Solid Waste Commission as at December 31, 1998 and the related statements of revenue and expenditures, surplus and capital financing for the year then ended. These financial statements are the responsibility of the commissions' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the commission as at December 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles adopted for New Brunswick Municipalities.

Allen & Eisner

Sussex, New Brunswick
April 1, 1999

ALLEN & EISNER
ACCOUNTING & MANAGEMENT GROUP

KINGS COUNTY REGION SOLID WASTE COMMISSION
GENERAL CAPITAL FUND
BALANCE SHEET
AS AT DECEMBER 31, 1998

	1998	1997
ASSETS		
Capital Assets (Note 4)	$ 35,292	$ 34,849
SURPLUS		
Investment in Capital Assets (Page 4)	$ 35,292	$ 34,849

APPROVED ON BEHALF OF THE COMMISSION

Director

Director

The accompanying notes are an integral part of these financial statements. As referred to in our Audit Report dated April 1, 1999.

Allen & Eisner

Accounting & Management Group

KINGS COUNTY REGION SOLID WASTE COMMISSION
GENERAL CAPITAL FUND
STATEMENT OF SOURCE AND APPLICATION OF CAPITAL FINANCING
FOR THE YEAR ENDED DECEMBER 31, 1998

	1998	1997
SOURCE		
General Revenue Fund	$ 443	$ 568
APPLICATION		
Capital Expenditure	$ 443	$ 568

The accompanying notes are an integral part of these financial statements. As referred to in our Audit Report dated April 1, 1999.

Allen & Eisner
Accounting & Management Group

KINGS COUNTY REGION SOLID WASTE COMMISSION
GENERAL CAPITAL FUND
STATEMENT OF INVESTMENT IN CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 1998

	1998	1997
BALANCE, Beginning of Year	$ 34,849	$ 34,281
ADD:		
Contributions From:		
General Revenue Fund Capital Expenditures	443	568
BALANCE, End of Year	$ 35,292	$ 34,849

The accompanying notes are an integral part of these financial statements. As referred to in our Audit Report dated April 1, 1999.

Allen & Eisner
Accounting & Management Group

KINGS COUNTY REGION SOLID WASTE COMMISSION
GENERAL REVENUE FUND
BALANCE SHEET
AS AT DECEMBER 31, 1998

	1998	1997
ASSETS		
Current Assets		
Cash	$ 20,350	$ 14,212
Accounts Receivable (Notes 3 & 13)	21,275	16,874
Prepaids	1,985	2,448
	$ 43,610	$ 33,534
LIABILITIES AND SURPLUS		
Current Liabilities		
Accounts Payable and Accrued Liabilities (Note 13)	$ 3,614	$ 7,165
Surplus		
Balance, Beginning of Year	26,369	23,810
Add: Current Year Surplus	36,454	3,542
	62,823	27,352
Less: Surplus of Second Previous Year	(22,827)	(983)
	39,996	26,369
	$ 43,610	$ 33,534

APPROVED ON BEHALF OF THE COMMISSION

Director

Director

The accompanying notes are an integral part of these financial statements. As referred to in our Audit Report dated April 1, 1999.

Allen & Eisner
Accounting & Management Group

KINGS COUNTY REGION SOLID WASTE COMMISSION
GENERAL REVENUE FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1998

	1998 Budget	1998 Actual	1997 Actual
RECEIPTS			
Municipal Funding (Note 13)	29,800	32,350	25,609
HST Rebate	8,942	12,717	10,634
Surplus of Second Previous Year	983	22,827	983
Rebate - Kennebacasis Valley	-	-	8,314
Other Income	-	6	148
	39,725	67,900	45,688
DISBURSEMENTS			
Business Services	4,500	4,488	4,335
Project Management	2,500	1,700	2,445
Travel	725	433	302
Meals	550	516	422
To General Capital Fund	500	443	568
Telephone	1,300	712	1,410
Advertising	-	651	517
Postage	150	176	151
Supplies	200	466	114
Printing and Photocopies	300	151	200
Remuneration for Commissioners	10,800	6,958	5,800
Bank Charges	200	100	111
Accounting & Financial Consulting	5,500	5,348	10,839
Insurance	2,500	2,415	2,415
Legal	2,000	117	1,116
Education	2,000	1,996	-
Provincial Association Dues	1,000	1,000	-
Scholarship	500	500	500
Public Meeting	-	966	520
Mileage	1,200	1,120	1,428
Annual Report	1,000	-	490
Distribution of Kennebecasis Valley Rebate	-	-	8,314
Weekly Article Newsletter	800	800	-
Miscellaneous	1,500	390	149
	39,725	31,446	42,146
SURPLUS/(DEFICIT)	$ 0	$ 36,454	$ 3,542

The accompanying notes are an integral part of these financial statements.
As referred to in our Audit Report dated April 1, 1999.

KINGS COUNTY REGION SOLID WASTE COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

1. Nature of Business

The commission was appointed by an Order In Council and operates under the Clean Environment Act. The commission oversees the operation of a solid waste transfer station for Kings County, New Brunswick. The transfer station is operated by Sussex Waste Management Ltd.

2. Summary of Significant Accounting Policies

These financial statements have been prepared to conform in all material respects to the accounting principles prescribed for New Brunswick Municipalities by the Department of Municipalities, Culture and Housing.

(a) Capital Assets

Capital assets are recorded at cost. The municipality does not record amortization on equipment.

3. Accounts Receivable

The balance of accounts receivable is made up as follows:

	1998	1997
HST Receivable	$ 13,861	$ 12,118
Monthly Tonnage Payments	4,019	1,617
Municipal Funding Receivable	1,886	3,139
Environmental Trust Grant	1,488	-
Ann Harper (From Printer)	21	-
	$ 21,275	$ 16,874

4. Capital Assets

	Cost 1998	Cost 1997
Land	$ 28,340	$ 28,340
Equipment	3,310	2,867
Computer	3,310	3,310
Computer Software	332	332
	$ 35,292	$ 34,849

KINGS COUNTY REGION SOLID WASTE COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

5. Contingent Liabilities

The agreement signed by the commission with Sussex Waste Management Ltd. states that in the event of certain conditions occurring, Sussex Waste Management Ltd. may elect to terminate the agreement and require compensation from the commission for the net capital costs of the Sussex Waste Transfer Station. This liability reduces by 5% for each year after 1995. The amount of the contingent liability as at December 31, 1998 is $749,136.

6. Long-Term Lease

The commission has leased it's property to Sussex Waste Management Ltd. to enable them to construct and operate a waste transfer station. The property is leased for $1.00 per year for twenty years. The lease expires March 31, 2015.

7. Infrastructure Grant

The commission received an infrastructure grant from the New Brunswick Department of the Environment for 33 1/3% of the capital costs associated with the construction of the transfer station. $451,315 in total was received from the New Brunswick Department of Environment and $451,315 has been paid out to Sussex Waste Management Ltd. In exchange all capital assets covered by the infrastructure grant will be turned over to the Commission at the end of the contract with Sussex Waste Management Ltd.

KINGS COUNTY REGION SOLID WASTE COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

8. Indemnification of Land Purchased From the Town of Sussex

The Town of Sussex has indemnified the commission for all liability for any environmental contamination which may exist on or within the land which may have occurred or will occur from the Town's adjacent landfill site.

9. Westmorland-Albert Agreement

The commission has signed an agreement with the Westmorland-Albert Solid Waste Corporation outlining operations and fees. The commission has agreed to a guaranteed municipal tonnage amount of 6400 tonnes.

10. Municipal Agreements

The commission has entered into agreements with the Villages of Sussex Corner and Norton, the New Brunswick Department of Municipalities, Culture and Housing and The Town of Sussex. The agreements set out the operations for the service and the billing of the service.

11. Sussex Waste Management Ltd. Agreement

The commission has entered into an agreement with Sussex Waste Management Ltd. that sets out how municipal users will be charged for the service.

12. Base Annual Amount

A base annual amount is charged to each municipality on their share of the total regional Tax Rate Denominator. The 1998 base annual amount is $318,435 and the commission's municipal funding is $11,317. This charge is invoiced monthly to Sussex Waste Management Ltd., who, in turn invoices the municipalities and collects the fee.

KINGS COUNTY REGION SOLID WASTE COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

13. Tonnage Rebates

Monthly Tonnage rebates to be received by Kings County Regional Solid Waste Commission, up to July 1999, are $2,009.45. This amount is calculated by Sussex Waste Management Ltd. based on actual tonnage received from May to April each year, with the payment period August to July. As at year end, rebates of $4,018.90, representing November and December were in Accounts Receivable.

Sussex Waste Management Ltd.

June 7, 1999

ANNUAL REPORT

Sussex Waste Management Ltd. has completed its' fourth year of operations. The transfer station employs four full time employees and hires part-time help when required. There have been no changes in the building or equipment and the transfer of waste to the Westmorland – Albert facility is running smoothly. We completed construction of our cardboard storage building in September.

Total tonnage for the year was 10467.18 tonnes which represents an increase of 408.90 tonnes. We added the Parish of Waterborough in July 1998 and this would explain some of the increase.

The major change from Westmorland-Albert Solid Waste Corporation was the large increase in their tipping fee of $3.35 per tonne. This combined with our CPI adjustment of $ .15 made the tipping fee $63.40 per tonne for the 1999 year.

Cleanup days are well advertised now and most residents are taking full advantage of the opportunity. There are two cleanup days each year. Hazardous waste days also have a good turn out and we get a lot of inquires about this day.

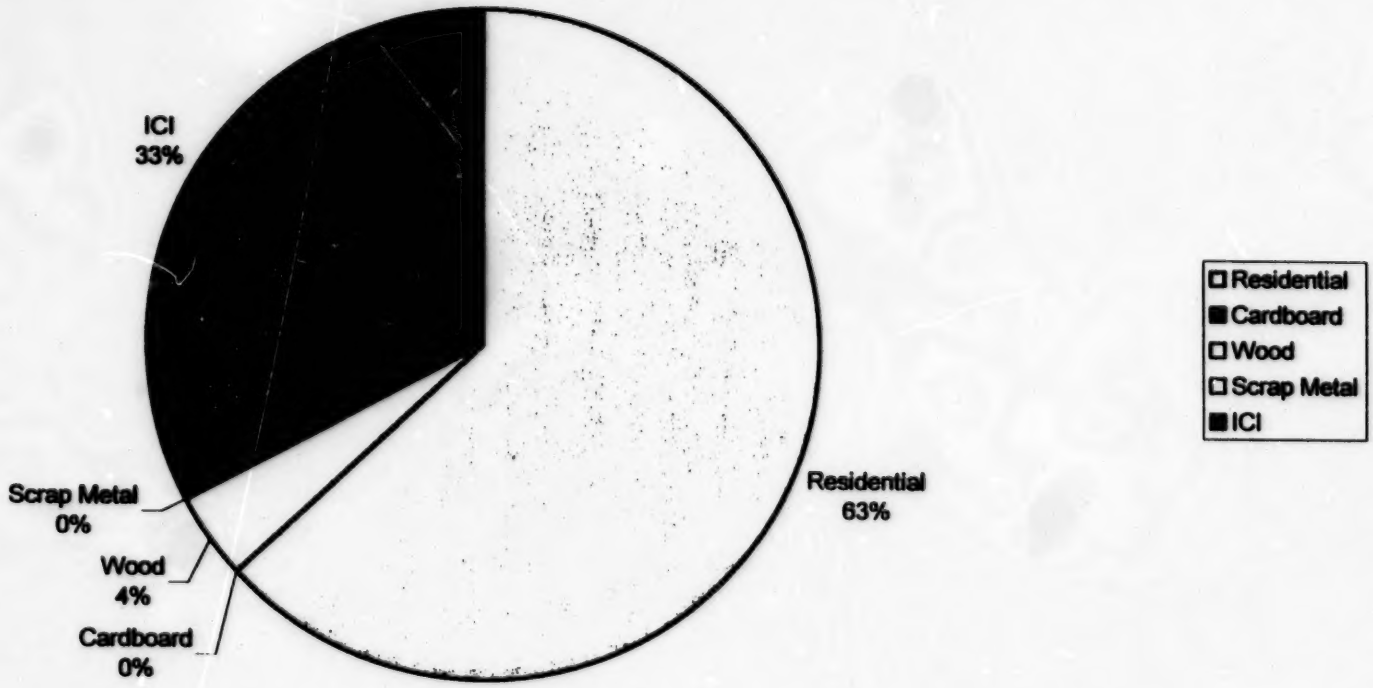
The Commission and Sussex Waste Management Ltd. continue to work well together and we again thank the Commission for their cooperation and support.

Respectfully submitted

Ralph Cunningham – President
Sussex Waste Management Ltd.

Tel: Transfer Station (506) 433-3836 • Tel: Office (506) 433-3394 • Fax (506) 433-3739
P.O. Box 7404, Sussex Corner, N.B. E4E 3B2

Waste by Catagory



Waste by Municipalities